

HOUSE No. 2376

By Mr. O'Brien of Kingston, petition of Thomas J. O'Brien relative to the practices and procedures of the Appellate Tax Board. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT RELATIVE TO THE APPELLATE TAX BOARD.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Amend chapter 59, section 38D, paragraph two by striking the
- 2 first sentence and inserting in its place the following new sen-
- 3 tence:— Failure of an owner or lessee of real property to comply
- 4 with such request within sixty days after it has been made by the
- 5 Board of Assessors shall be automatic grounds for dismissal of a
- 6 filing at the Appellate Tax Board. The Appellate Tax Board and
- 7 the County Commissioners shall be prohibited from granting
- 8 extensions for the purposes of extending the filing requirements.